

# CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES  
LESS THAN \$100,000.

We certify that the following schedules properly present the financial operations of the

Wanship Cemetery District District for the

fiscal year ended Dec. 31, 2005.

Carl McLean  
Board Chairman

1-6-06  
Date

435-336-5523  
Phone No.

Don Abatekahuine  
Budget Officer

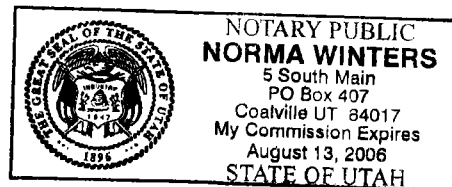
1-6-06  
Date

435-336-2075  
Phone No.

Subscribed and sworn to this 6<sup>th</sup>

day of January, 2006.

(Notary Public)



One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office  
Utah State Capitol Complex E310  
PO Box 142310  
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

# Wanship Cemetery Maintenance District

## District

### Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended December 31, 2005

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
<b>Assets</b>				
Cash and cash equivalents	\$16,651			
Investments				
Receivables				
Capital Assets				
Land			\$20,000	
Building				
Improvements Other than Buildings				
Equipment				
Less Accumulated Depreciation				
Other:				
<b>Total Assets</b>	\$16,651		\$20,000	
<b>Liabilities</b>				
Accounts Payable				
Interest Payable				
Other:				
<b>Total Liabilities</b>				
<b>Fund Balance / Net Assets</b>				
Restricted				
Reserved for: Land Purchase	\$12,436			
Unreserved	\$4,215			
<b>Ending Fund Balance / Net Assets</b>	\$16,651			
<b>Tot. Liab. &amp; End. Fund Bal./Net Assets</b>	\$16,651			

# Wanship Cemetery Maintenance District

## District

### Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended December 31, 2005

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	Actual	Budget	Actual	
<b>Revenues:</b>					
Taxes: Property Tax	\$12,000	\$12,290			
Other Taxes	\$300	\$763			
Fee in Lieu of Taxes	\$450	\$608			
Charges for services					
Interest Income	\$10	\$18			
Other miscellaneous					
<b>Total Revenue</b>	<b>\$12,760</b>	<b>\$13,678</b>			
<b>Expenditures/Expenses:</b>					
Salaries and Benefits	\$5,000	\$5,000			
Other Operating Expenses	\$1,500	\$4,463			
Capital Outlay					
Depreciation					
<b>Total Expenditures/Expenses</b>	<b>\$6,500</b>	<b>\$9,463</b>			
Income or (Loss)		\$4,215			
Beginning fund balance/Net Assets		\$12,436			
Ending fund balance/Net Assets		\$16,651			